Instructions for Form FTB 3563

Payment Voucher for Automatic Extension for Fiduciaries

General Information

California does not require the filing of written extensions. If the estate or trust cannot file Form 541, California Fiduciary Income Tax Return, by the due date, the estate or trust is granted an automatic six month extension. If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2004 (calendar year), the extension will apply.

Only use form FTB 3563 if:

- The estate or trust cannot file Form 541 by the original due date;
 and
- Tax is owed for 2003.

2 Payments and credits:

Use the worksheet below to determine if tax is owed.

- If tax is not owed, there is nothing to file at this time. Do not complete or mail this voucher.
- If tax is owed, complete the voucher below. Mail in the voucher along with your check or money order to the Franchise Tax Board by the 15th day of the 4th month (fiscal year) or April 15, 2004 (calendar year), to avoid late payment penalties and interest.

1 Total tax the estate or trust expects to owe. This is the amount you expect to enter

b California estimated tax payments and amount applied from the 2002

Note: Nonexempt charitable trusts as described in Internal Revenue Code Section 4947(a)(1), exempt pension trusts, and simple trusts (that have a letter from the Franchise Tax Board authorizing the exempt status) use form FTB 3539, Payment Voucher for Automatic Extension for Corporations and Exempt Organizations.

Penalties and Interest

If the estate or trust fails to pay its total tax liability by the original due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the estate's or trust's tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. If after the tax return's due date has passed, the estate or trust finds that its estimate of tax due was too low, the estate or trust should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay the estimated additional tax with another form FTB 3563 voucher.

If the estate's or trust's fiduciary tax return is not filed by the 15th day of the 10th month following the close of the taxable year, the automatic extension will not apply and a late filing penalty and interest will be assessed from the original due date of the tax return.

c Other payments and credits, including any tax payments	s made with any previous		
form FTB 3563 voucher			
3 Total tax payments and credits. Add line 2a, line 2b, and lin	ne 2c		
4 Tax due. Subtract line 3 from line 1			
 If the amount on line 3 is more than the amount on line If the amount on line 1 is more than the amount on line Enter the result on line 4 and in the "Amount of paymer federal employer identification number (FEIN). Separate order payable to "Franchise Tax Board," and write the FE FRANCHISE TAX BOARD, PO BOX 942867, SACRAMEN If the tax return is filed by the 15th day of the 10th mont (calendar year), the extension will apply. 	3, subtract line 3 from line 1. This is that box on the form FTB 3563 voucher the voucher from this page where it sEIN and "2003 FTB 3563" on it. Mail the ITO CA 94267-0051	he estate's or trust's tax due. below. Fill in the estate's or trus ays "DETACH HERE." Make a che c check or money order and the	et's name, address, and neck or money voucher to:
Save the completed worksheet as a permane	ent part of the estate's or trust's tax re	cords along with the copy of the	e tax return.
Calendar year – Due April 15, 2004)		S FORM	- — DETACH HERE —————————————————————————————————
Payment Voucher for 2003 Automatic Extension			2563 (541)
2003 Automatic Extension		g month day	
	on for Fiduciaries		3563 (541)
2003 Automatic Extension For calendar year 2003 or fiscal year beginning month Name of estate or trust	on for Fiduciariesdayyear 2003, and ending		3563 (541)
2003 Automatic Extension For calendar year 2003 or fiscal year beginning month Name of estate or trust Name and title of fiduciary	on for Fiduciariesdayyear 2003, and ending		3563 (541) year
Automatic Extension For calendar year 2003 or fiscal year beginning month Name of estate or trust Name and title of fiduciary Present address (number and street including suite number, PO Box) City	on for Fiduciariesdayyear 2003, and ending	State ZIP Code	3563 (541) year
Present address (number and street including suite number, PO Box	on for Fiduciariesdayyear 2003, and ending	State ZIP Code Amount of paymen	3563 (541) year

TAX PAYMENT WORKSHEET FOR YOUR RECORDS